EXHIBIT G

Stand-Alone Transactions, pursuant to which the Debtors will emerge from Chapter 11 on a stand-alone basis.

1. The Sale Transactions.

The Debtors have negotiated an agreement (the "Sale Agreement") for the sale of their long-term care and contract rehabilitation therapy businesses to Abe Briarwood Corp. (the "Purchaser"), which sale was approved by the Bankruptcy Court on March 14, 2003, subject to confirmation of the Plan. The selection of the Purchaser and the negotiation of the Sale Agreement are the product of extensive marketing efforts commenced by the Debtors in November 2001, which culminated in a Bankruptcy Court-approved auction that took place on January 22, 2003. A discussion of those marketing efforts and a description of the Purchaser are set forth in Section VII of this Disclosure Statement. A copy of the Sale Agreement is attached to this Disclosure Statement as Exhibit E.

The Sale Transactions, if implemented, will facilitate the transfer to the Purchaser of substantially all of the Debtors' remaining businesses and properties and distribution of the proceeds thereof to the holders of Allowed Claims through the Liquidating LLC. The principal transactions contemplated under the Sale Transactions are discussed below.

(a) *The Sale Agreement*

The Sale Agreement, dated as of January 28, 2003, is by and between Abe Briarwood Corp., as the Purchaser and IHS, as the Seller. IHS had previously executed a stock purchase agreement with THI Holdings, LLC ("THI"), dated as of December 3, 2002, providing for the sale of the Shares (as defined below). IHS, pursuant to an order of the Bankruptcy Court entered on December 27, 2002, held an auction on January 22, 2003 (the "Auction"), in which IHS, in consultation with the Creditors' Committee and their respective Professionals, determined that the highest and best bid for the Shares was submitted by the Purchaser.

Prior to the Auction, the Purchaser delivered $12,000,000 (the "Purchaser Deposit") to Kaye Scholer LLP, to be held in escrow pending the outcome of the Auction. Pursuant to the Sale Agreement, the Purchaser has substituted a letter of credit in the amount of $12,250,000 for the cash deposit previously delivered; and such letter of credit is being held by Wilmington Trust Company, pursuant to an escrow agreement among Wilmington Trust Company, IHS and the Purchaser.

The Sale Agreement will serve as the cornerstone of the Plan. The Sale Agreement provides for the formation of two new wholly-owned direct subsidiaries of IHS, to be named IHS Long Term Care, Inc. (the "LTC Subsidiary") and IHS Therapy Care, Inc. (the "Therapy Subsidiary," and together with the LTC Subsidiary, the "Purchased Subsidiaries"). Simultaneously with the Closing, IHS will (i) contribute and assign to the LTC Subsidiary all of its assets and liabilities not described in clause (ii) below, including without limitation the capital stock of all of the subsidiaries listed in Schedule ... the Sale Agreement that conduct IHS' long-term care business and any and all past, current and